

Analisis tax audit coverage ratio Indonesia dalam peningkatan efektivitas pemeriksaan pajak = Analyze of Indonesia tax audit coverage ratio to increase tax audit effectivity

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Abstrak

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 Pemeriksaan pajak merupakan bentuk penegakan hukum oleh Direktorat Jenderal Pajak (DJP) yang bertujuan untuk mengamankan penerimaan pajak dan meningkatkan kepatuhan wajib pajak. Salah satu faktor yang mempengaruhi kepatuhan wajib pajak adalah persepsi kemungkinan diperiksa. Jika kemungkinan diperiksa tinggi, maka kemungkinan ketidakpatuhan terdeteksi juga tinggi. Untuk meningkatkan kemungkinan wajib pajak diperiksa tinggi, maka DJP seharusnya memperluas lingkup pemeriksaan atau biasa yang disebut dengan rasio cakupan pemeriksaan pajak. Penelitian ini menggunakan pendekatan kualitatif dan bertujuan untuk menganalisis faktor penyebab rendahnya rasio tersebut dan sektor yang seharusnya menjadi fokus pemeriksaan. Hasil dari penelitian ini menunjukkan bahwa rasio cakupan pemeriksaan rendah karena masalah pemilihan bahan baku dan kurang berbasis risiko dan potensi penerimaan.

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 Tax audit as one of the law enforcements is conducted by Directorate General of Taxes (DGT) Indonesia to achieve tax national revenue targeted and increase voluntary compliance. One cause of taxpayer?s compliance is the probability of being audited. The higher taxpayer?s probability is audited, the higher of non-compliance will be detected. To ensure that taxpayer?s probability of being audited is high, DGT should enlarge the scope of audit or audit coverage ratio. This study uses qualitative approach and analyzes the factor that cause audit coverage ratio in Indonesia is low, and primary sector that should become the focus of tax audit. The result of this research indicates that low of audit coverage ratio because of the selection of taxpayer?s that has less risk-based assessment and less potential revenue

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